

Bulletin Tax

Tax Bulletin 10-06

Effective Date: Jan. 1, 2007

Re: Increase of County Transient Room Tax in Garfield, Iron, Tooele, Wayne, and Weber Counties

The 2006 Utah Legislature passed House Bill 371, Transient Room Taxes Amendments, authorizing counties to increase the county imposed transient room tax from 3 percent to up to 4.25 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as a place that provides temporary sleeping accommodations to the public, and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning Jan. 1, 2007, the following counties have elected to increase their county imposed transient room tax:

- Garfield, Iron, and Wayne Counties have elected to increase their county imposed transient room taxes from 3 percent to 4.25 percent;
- Tooele County has elected to increase its county imposed transient room tax from 3 percent to 3.50 percent; and
- Weber County has elected to increase its county imposed transient room tax from 3 percent to 4.10 percent.

All persons, groups, or organizations renting public accommodations in Garfield, Iron, Tooele, Wayne, and Weber counties must begin collecting the increased county transient room taxes, in addition to other state, county, and municipal taxes imposed on public accommodations, beginning Jan. 1, 2007.

The increase in the county transient room taxes imposed by Garfield, Iron, Tooele, Wayne and Weber counties must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-61T, beginning with the January 2007 monthly period (for monthly filers), the January-March 2007 quarterly period (for quarterly filers), and the January-December 2007 annual period (for annual filers).

QUESTIONS...



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